

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stephen Pagel  
DOCKET NO.: 06-00361.001-R-1  
PARCEL NO.: 29-26-22-200-004

The parties of record before the Property Tax Appeal Board are Stephen Pagel, the appellant; and the Champaign County Board of Review.

The subject property consists of a three-acre parcel improved with a 35 year-old, 1.5-story frame dwelling that contains 2,118 square feet of living area. Features of the home include central air-conditioning, one fireplace, a partial unfinished basement and a 1,248 square foot, four-car garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on three comparables located 0.1 to 0.2 mile from the subject. The comparables were reported to contain either 2.07 or 5.0 acres. The appellant did not provide the comparables' actual 2006 land assessments, but appears to have converted the comparables' assessments to estimated market values of \$17,342 or \$24,542. When converted to assessed values, the comparables had land assessments of approximately \$5,780 or \$8,180 or \$1,636 or \$2,792 per acre. The subject has a land assessment of \$6,530 or \$2,177 per acre.

In support of the improvement inequity argument, the appellant submitted photographs and a grid analysis of the same three comparable properties used to support the land inequity contention. The comparable dwellings were described as two-story homes, with exterior construction of brick or siding. The appellant did not provide the comparables' ages, living area, or foundation type, but stated the comparables were "similar in living area." Indicated features of the comparables include

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Champaign County Board of Review is warranted. The correct assessed valuation of the property is:

|        |    |        |
|--------|----|--------|
| LAND:  | \$ | 6,530  |
| IMPR.: | \$ | 56,620 |
| TOTAL: | \$ | 63,150 |

Subject only to the State multiplier as applicable.

central air-conditioning, one fireplace and two-car garages. Again, the appellant appears to have converted the comparables' assessments to estimated market values ranging from \$90,279 to \$173,837. When converted back to assessed values, the comparables had improvement assessments ranging from approximately \$30,090 to \$57,940. No per square foot improvement assessments were provided, nor could they be calculated, due to the absence of information on the comparables' living area. The subject has an improvement assessment of \$56,620. The appellant submitted a photograph of a fourth comparable which depicts a metal pole barn, but no other structures. No information about the land or the pole barn, other than the parcel identification number, was provided. Based on this evidence, the appellant requested the subject's estimated market value be reduced to \$173,277, which indicates a requested total assessment of approximately \$57,753 and a requested improvement assessment of approximately \$52,845 or \$24.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$63,150 was disclosed. In support of the subject's land assessment the board of review submitted information on three comparable parcels that range in size from 1.82 to 2.93 acres. These properties had land assessments ranging from \$5,360 to \$5,780 or from \$1,829 to \$3,038 per acre.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of the same three comparables used to support the subject's land assessment. The comparables are improved with 1.5-story or two-story dwellings that range in age from 6 to 85 years and range in size from 2,271 to 2,911 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 550 to 1,100 square feet of building area and unfinished basements that contain from 800 to 1,593 square feet. Comparable 3 has a 3,200 square foot shed. The board of review's comparables have improvement assessments ranging from \$66,410 to \$78,250 or from \$26.88 to \$29.86 per square foot of living area. The board of review also indicated the subject sold on January 31, 2005 for \$256,500, which is considerably more than its estimated market value as reflected by its assessment. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois

Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted six comparables that were similar to the subject in size, ranging from 1.82 to 5.0 acres. The Board finds the appellant did not provide the comparables' land assessments, but supplied what appear to be estimated market values. When these estimated values are converted to land assessments and considered along with the board of review's land comparables, all the comparables in the record had land assessments ranging from \$1,636 to \$3,038 per acre. The subject's land assessment of \$2,177 per acre falls well within this range. The Board notes the subject's land assessment is also below the appellant's comparable 2, with its land assessment of \$2,792 per acre. Based on this analysis, the Board finds the subject's land assessment is correct and no reduction is warranted.

Regarding the improvement inequity contention, the Board finds the parties submitted seven comparables for its consideration. The Board gave no weight to the appellant's comparable 4 because no descriptive information was provided other than a photograph depicting a pole barn. The Board further gave no weight to the appellant's remaining three comparables because information regarding their ages, living areas and foundation type was not provided, rendering them unsuitable for comparison to the subject. The Board gave less weight to the board of review's comparables 1 and 2 because they differed significantly in age when compared to the subject. The Board finds the board of review's comparable 3 was similar to the subject in design, age and living area. This most representative comparable had an improvement assessment of \$70,590 or \$29.86 per square foot of living area. The subject's improvement assessment of \$56,620 or \$26.73 per square foot is supported by this comparable.

The Board further finds the board of review reported the subject sold in January 2005 for \$256,500. The subject's total assessment reflects an estimated market value of \$190,154, using Champaign County's 2005 three-year median assessment level of 33.21%. The Board thus finds the subject's January 2005 sale supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The

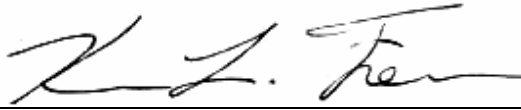
requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant failed to establish unequal treatment in the assessment process regarding either the subject's land or improvement assessments by clear and convincing evidence and the subject property's assessment as established by the board of review is correct.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.